

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Larry Gates
DOCKET NO.: 04-22291.001-R-1
PARCEL NO.: 02-11-413-013-0000

The parties of record before the Property Tax Appeal Board are Larry Gates, the appellant, by attorney Julie Realmuto of McCarthy & Duffy in Chicago, Illinois, and the Cook County Board of Review.

The subject property consists of an 11,480 square foot parcel which has been improved with a two-story, frame and masonry single family dwelling which is 36 years old. The dwelling contains 2,486 square feet of living area and features an unfinished basement, fireplace, central air conditioning, and a two-car garage. The property is located in Palatine, Palatine Township, Cook County.

The appellant in this appeal submitted documentation to demonstrate that the subject property's improvement was being inequitably assessed. No dispute was raised with regard to the land assessment. In support of the claim, the appellant provided a grid analysis of three comparables along with a map depicting the location of the subject and two of the comparables and also photographs of the subject and the three comparable properties.

Two of the comparables were located nearly 1.5 miles from the subject property; the location of the third comparable is unknown. According to the grid analysis, the comparable dwellings consist of two-story, frame or frame and masonry dwellings ranging in age from 33 to 48 years old. Two of the comparables have unfinished basements and the third comparable

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	7,347
IMPR.:	\$	19,863
TOTAL:	\$	27,210

Subject only to the State multiplier as applicable.

has no basement. All three comparables feature central air conditioning, but none of them have fireplaces. While the grid analysis does not reflect garages for the comparables, photographs of two of the comparables depict garages. The three comparable dwellings ranged in size from 2,461 to 2,754 square feet of living area and had improvement assessments ranging from \$19,652 to \$26,563 or from \$7.98 to \$10.05 per square foot of living area. The appellant also submitted the final decision issued by the Cook County Board of Review wherein the subject's total assessment of \$37,664 was disclosed. The appellant indicated the subject had an improvement assessment of \$30,317 or \$12.20 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$19,863 or \$7.99 per square foot of living area.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant argued assessment inequity in the subject's improvement assessment. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is warranted.

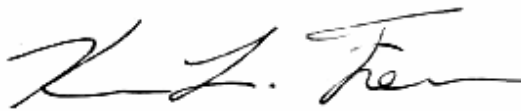
The Board finds the only evidence pertaining to the uniformity of the subject's improvement assessment was submitted by the appellant. The appellant provided nominal data on three comparables including the property index number, address, size, land assessment, improvement assessment, total assessment, and improvement assessment per square foot. The comparables ranged in size from 2,461 to 2,754 square feet of living area and had improvement assessments ranging from \$19,652 to \$26,563 or from \$7.98 to \$10.05 per square foot of living area. The appellant's evidence disclosed the subject had an improvement assessment of \$30,317 or \$12.20 per square foot of living area, which is above

the range established by the comparables. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the evidence presented by the appellant as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds, based on this limited evidence that was not refuted, a reduction in the assessed valuation of the subject property's improvement is justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.